

Lesson 4: Filing Status

Which filing status should Vanessa use?

Taxpayer Vanessa Franklin is at your site and you are conducting an interview to verify the accuracy of her completed intake sheet. After reviewing Parts I and II of her approved intake and interview sheet, you have determined that Vanessa's correct marital status is "Married" and that she and her husband have not lived together during the last six months of 2010. She has four potential dependents, her three children and her mother. Based on this information, her possible filing statuses are:

- Married Filing Jointly
- Married Filing Separately
- Head of Household

Vanessa does not want to use the Married Filing Jointly status, but if she chooses to file Married Filing Separately, it may result in a higher tax.

To determine if Vanessa qualifies for Head of Household, which may result in a lower tax than Married Filing Separately, you decide to ask some questions based on the Volunteer Resource Guide (Tab B), Filing Status Interview Tips. You should also complete Form 13614-C, Section B. These questions will assist you with determining if Vanessa qualifies to claim Head of Household as her filing status.

Sample Interview Clarifying Filing Status

SAMPLE INTERVIEW

VOLUNTEER SAYS...

I'm going to ask you a few questions that will help us determine the best filing status for you. First, we determined earlier that you were married at the end of the tax year but did not live with your spouse during the last 6 months. Is this correct?

Have you obtained a legal separation?

And you don't plan to file a joint return with him.

There are other options. For now, let's just assume that you won't file Married Filing Jointly, and I'll ask you a few more questions. I see that you have three children. I see that they lived in your home for the entire tax year, is that correct?

Did you pay more than half the cost of keeping up your home last year?

Okay... Now, I need to clarify the number of months you and your husband actually lived apart. Your intake sheet indicates that he has not lived with you during the last six months of the year, is this correct?

Your children may qualify you for the Head of Household status. In order to qualify, they must be your dependents. It looks like they are, but we will be getting to that in a minute. If you qualify for the Head of Household status, it may result in a lower tax for you than Married Filing Separately.

VANESSA RESPONDS...

That's right. We're still married, but we are separated.

No, I haven't been to a lawyer yet.

Right. I was thinking of filing separately.

Yes, they lived with me.

Well, I paid for everything if that's what you mean. I told you that once in a while Harvey sent some money to help with the kids, but it really wasn't all that much.

Yes, he moved out in February and we've been apart ever since.

That sounds good to me!

Vanessa's Filing Status Is Head of Household

Vanessa qualifies as Head of Household because she is legally married, but lived apart from her husband during the last six months of the tax year. She is “considered unmarried for head of household purposes” and at least one of her children must be her dependent to use this filing status.



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